



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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Thiruvananthapuram,
Wednesday

2024 ഒക്ടോബർ 09
09th October 2024

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നമ്പർ
No. 3210

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.141/2024/TD.

Dated, Thiruvananthapuram, 9th October, 2024

23rd Kanni, 1200.

S. R. O. No. 913/2024

In exercise of the powers conferred by sub-section (2) of section 23 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G.O. (P) No.59/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 357/2017 in the Kerala Gazette



Extraordinary No. 1347 dated 30th June, 2017, namely:-

AMENDMENT

In the said notification, after the first paragraph, the following proviso shall be inserted, namely: -

“ Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force on the 10th day of October, 2024.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On recommendations of the Goods and Services Tax Council, the Government have notified the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) as the category of persons exempted from obtaining registration under the aforesaid Act. Now the Government have decided to exclude the person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) from the above category.

The notification is intended to achieve the above object.

